

Exhibit "A"

From: Mairo, John S. [<mailto:JSMairo@pbnlaw.com>]
Sent: Thursday, October 19, 2023 4:17 PM
To: Paul J. Labov <PLabov@pszjlaw.com>
Cc: Cia H. Mackle <cmackle@pszjlaw.com>
Subject: RE: Bed Bath: Tax Motions

Thanks for the quick response Paul.

From: Paul J. Labov <PLabov@pszjlaw.com>
Sent: Thursday, October 19, 2023 4:12 PM
To: Mairo, John S. <JSMairo@pbnlaw.com>
Cc: Cia H. Mackle <cmackle@pszjlaw.com>
Subject: RE: Bed Bath: Tax Motions

EXTERNAL MESSAGE

John,
Your below recitation is correct.

Thanks,
Paul

Paul J. Labov
Pachulski Stang Ziehl & Jones LLP
Tel: 212.561.7783 | Fax: 212.561.7777
PLabov@pszjlaw.com



Los Angeles | San Francisco | Wilmington, DE | New York | Houston

From: Mairo, John S. [<mailto:JSMairo@pbnlaw.com>]
Sent: Thursday, October 19, 2023 3:46 PM
To: Paul J. Labov <PLabov@pszjlaw.com>
Subject: Bed Bath: Tax Motions

Paul:

Thanks for speaking with me earlier. I'd like to confirm the issues raised so I can pass along to my co-counsel at Rimon (and she'll pass along to the counties we're representing). First, the Plan Administrator is effectively taking over the pending tax/505 motions (ECF 2156 & 2157 (dealing with Texas entities/taxes) and 2180 & 2181 (dealing with California counties/taxes) (collectively, the "Tax Motions")). Second, the Plan Administrator will not be litigating the Tax Motions on Tuesday, October 24th – so there will no legal arguments, factual determinations, or orders entered regarding the issues raised by the Tax Motions, including no orders entered to "default" any taxing entity that did not object. Third, the Plan Administrator will be requesting a 30-day adjournment, exact day depends on Court's availability. The return date of the adjournment, probably during the week of November 20th or November 27th, will be a status conference, not litigating the Tax Motions. At that status conference, it will be discussed whether we're moving forward with a briefing/discovery/evidentiary hearing schedule or continued discussions to possibly resolve the issues. Fourth, during the 30-days or so between October 24th and the scheduled November status conference, the Plan Administrator will look to speak with representatives of the relevant taxing authorities to discuss whether an outside court resolution can be accomplished or not. Lastly, the Plan Administrator intends on asking the Bankruptcy Court for a "stay" of deadlines during the time period of October 24th to the November status conference date regarding the taxes subject to the Tax Motions.

I'd appreciate it if you could confirm my understanding is correct so that I may pass this along to my co-counsel and the counties we're representing.

Thanks, John

John S. Mairo, Esq.

Principal

Fellow of INSOL International

Certified in Business Bankruptcy Law - American Board of Certification

JSMairo@pbnlaw.com

Phone: (973) 889-4107

Mobile: (973) 271-8184

[vCard](#) | [CV](#)

PORZIO
Bromberg & Newman

100 Southgate Parkway P.O. Box 1997

Morristown, NJ 07962-1997

www.pbnlaw.com

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